



UNAUDITED FINANCIAL RESULTS FOR THE PERIOD ENDED SEPTEMBER 30, 2015.

PART I	PARTICULARS	(Rs in Lacs)					
		Quarter Ended		Half Yearly Ended		Year Ended	
		30-Sep-2015	30-Jun-2015	30-Sep-2014	30-Sep-2015	30-Sep-2014	31-Mar-2015
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
<b>1</b>	<b>Income from operations - Refer Note no 4</b>						
	Income from Operation- Training Income & Consulting Income	614.48	381.33	513.58	995.81	897.98	1,805.43
	<b>Total Income from operations</b>	<b>614.48</b>	<b>381.33</b>	<b>513.58</b>	<b>995.81</b>	<b>897.98</b>	<b>1,805.43</b>
<b>2</b>	<b>Expenditure</b>						
	Employee benefit expense	236.77	266.49	235.86	503.26	446.06	981.34
	Royalty	79.29	49.24	66.06	128.53	115.30	237.13
	Training expenses	34.62	25.71	28.12	60.33	50.53	102.17
	Depreciation and Amortisation expenses	8.41	7.07	9.72	15.48	19.34	41.06
	Other Expenses	117.83	90.92	97.14	208.75	182.66	379.79
	<b>Total Expenditure</b>	<b>476.92</b>	<b>439.43</b>	<b>436.90</b>	<b>916.35</b>	<b>813.91</b>	<b>1,741.49</b>
	<b>Profit / (Loss) from Operations before other income, finance costs and exceptional items (1-2)</b>	<b>137.56</b>	<b>(58.10)</b>	<b>76.68</b>	<b>79.46</b>	<b>84.07</b>	<b>63.94</b>
<b>4</b>	<b>Other Income</b>	26.63	46.05	24.48	72.68	60.25	105.88
	<b>Profit / (Loss) from ordinary activities before finance costs and exceptional items (3+4)</b>	<b>164.19</b>	<b>(12.05)</b>	<b>101.16</b>	<b>152.14</b>	<b>144.32</b>	<b>169.82</b>
<b>6</b>	<b>Finance costs</b>	(0.00)	0.03	2.46	0.03	5.45	7.77
	<b>Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5-6)</b>	<b>164.19</b>	<b>(12.08)</b>	<b>98.70</b>	<b>152.11</b>	<b>138.87</b>	<b>162.05</b>
<b>8</b>	<b>Exceptional Items</b>	-	-	-	-	-	-
<b>9</b>	<b>Profit / (Loss) from ordinary activities before tax</b>	<b>164.19</b>	<b>(12.08)</b>	<b>98.70</b>	<b>152.11</b>	<b>138.87</b>	<b>162.05</b>
<b>10</b>	<b>Tax Expense</b>						
	Income Tax	43.29	-	35.00	43.29	41.00	35.00
	MAT Credit Entitlement utilized	-	-	-	-	-	22.00
	Income Tax- Earlier Years	-1.44	(1.37)	-	(2.81)	1.51	(1.94)
	MAT Credit Income Account - Earlier Years	-	-	-	-	-	-
	Deferred Tax	1.00	10.03	(4.98)	11.03	0.68	(9.04)
	<b>Total Tax expense</b>	<b>42.85</b>	<b>8.66</b>	<b>30.03</b>	<b>51.51</b>	<b>43.19</b>	<b>46.02</b>
<b>11</b>	<b>Net Profit/(Loss) from Ordinary Activities after Tax for the period (9-10)</b>	<b>121.34</b>	<b>(20.74)</b>	<b>68.68</b>	<b>100.60</b>	<b>95.68</b>	<b>116.03</b>
<b>12</b>	<b>Extraordinary Item ( net of Tax Expense)</b>	-	-	-	-	-	-
<b>13</b>	<b>Net Profit/(Loss) for the period (11-12)</b>	<b>121.34</b>	<b>(20.74)</b>	<b>68.68</b>	<b>100.60</b>	<b>95.68</b>	<b>116.03</b>
<b>14</b>	<b>Proposed Dividend</b>	-	-	-	-	-	29.04
<b>15</b>	<b>Tax on Proposed Dividend</b>	-	-	-	-	-	5.91
<b>16</b>	<b>Net Profit/(Loss) for the period carried to Balance Sheet (13-14-15)</b>	<b>121.34</b>	<b>(20.74)</b>	<b>68.68</b>	<b>100.60</b>	<b>95.68</b>	<b>81.08</b>
<b>17</b>	<b>Paid-up Equity Share Capital (Rs)</b>	<b>290.39</b>	<b>290.39</b>	<b>290.39</b>	<b>290.39</b>	<b>290.39</b>	<b>290.39</b>
<b>18</b>	<b>Reserves excluding revaluation reserve</b>						<b>861.45</b>
	<b>Earning Per Share</b>						
<b>19</b>	<b>a) Basic and Diluted EPS before Extraordinary items for the period, for the year to date and for the previous year (not annualized) (Rs.)</b>	<b>4.18</b>	<b>(0.71)</b>	<b>2.37</b>	<b>3.46</b>	<b>3.29</b>	<b>4.00</b>
<b>20</b>	<b>b) Basic and Diluted EPS after Extraordinary items for the period, for the year to date and for the previous year (not annualized) (Rs.)</b>	<b>4.18</b>	<b>(0.71)</b>	<b>2.37</b>	<b>3.46</b>	<b>3.29</b>	<b>4.00</b>





WIPRO  
PEOPLE FIRST

PART - II PARTICULARS		Quarter Ended			Half Yearly Ended		Year Ended
		30-Sep-2015 Unaudited	30-Jun-2015 Unaudited	30-Sep-2014 Unaudited	30-Sep-2015 Unaudited	30-Sep-2014 Unaudited	31-Mar-2015 Audited
<b>A. Particulars of Shareholding</b>							
<b>1 Public Shareholding</b>							
(a) Number of Shares		1,341,907	1,354,505	1,389,286	1,341,907	1,389,286	1,374,774
(b) Percentage of Shareholding		46.21%	46.64%	47.84%	46.21%	47.84%	47.34%
<b>2 Promoters and promoter group Shareholding</b>							
(a) Pledged/ Encumbered		NIL	NIL	NIL	NIL	NIL	NIL
- Number of shares							
- Percentage of shares( as a% of the total shareholding of promoter and promoter group)							
- Percentage of shares( as a% of the total share capital of the company.)							
(b) Non - encumbered							
- Number of shares		1,561,983	1,549,385	1,514,604	1,561,983	1,514,604	1,529,116
- Percentage of shares( as a% of the total shareholding of promoter and promoter group)		100%	100%	100%	100%	100%	100%
- Percentage of shares( as a% of the total share capital of the company)		53.79%	53.36%	52.16%	53.79%	52.16%	52.66%

PARTICULARS	3 months ended 30th September'2015
<b>B. INVESTOR COMPLAINTS</b>	
Pending at the beginning of the quarter	
Received during the quarter	0
Disposed of during the quarter	0
Remaining unresolved at the end of the quarter	0

**NOTES:**

- The above results have been reviewed by the Audit Committee and were taken on record by the Board of Directors at its meeting held on 2nd November 2015.
- The Statutory Auditors of the company have carried out limited review of the above financial results of the company for the period ended 30th September'2015.
- The company has a single segment namely " Training". Therefore the company's business does not fall under different business segments as defined by Accounting Standard -17.
- With effect from 1st April, 2015, the revenue recognition policy in case of Corporate programs has been revised. The revenue is now recognised only after the delivery of the program instead of on the basis of reasonable certainty of the completion as done earlier. As a result of this change, the income from operation is lower by Rs 57 Lacs for the half year ended 30th September'2015 and NIL for the Quarter ended 30th September'2015.
- Previous year's figures have been regrouped / rearranged wherever necessary.

Place : Mumbai  
Date : November 2, 2015



By the order of the Board

*Pallavi Jha*  
(PALLAVI JHA)  
Chairperson & Managing Director

*SP*



**WALCHAND PEOPLEFIRST LIMITED**  
**BALANCE SHEET AS AT SEPTEMBER 30, 2015**

Particulars	Rs. in Lacs	
	As at September 30, 2015	As at March 31, 2015
<b>I. EQUITY AND LIABILITIES</b>		
<b>(1) Shareholders' Funds</b>		
(a) Share Capital	290.39	290.39
(b) Reserves and Surplus	962.04	861.44
<b>Sub Total - Share holders' funds</b>	<b>1,252.43</b>	<b>1,151.83</b>
<b>(2) Non-current liabilities</b>		
(b) Other long-term liabilities	30.00	30.00
<b>Sub Total - Non-current liabilities</b>	<b>30.00</b>	<b>30.00</b>
<b>(3) Current liabilities</b>		
(b) Trade payables	65.82	60.11
(c) Other current liabilities	269.49	251.83
(d) Short term provisions	6.01	5.79
<b>Sub Total - Current liabilities</b>	<b>341.32</b>	<b>368.83</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>1,623.75</b>	<b>1,550.65</b>
<b>II. ASSETS</b>		
<b>(1) Non current assets</b>		
(a) Fixed assets		
(i) Tangible assets	239.39	232.30
(ii) Intangible assets	10.74	12.67
	<b>250.13</b>	<b>244.97</b>
(b) Non-current investments	2.93	2.93
(c) Deferred tax assets (net)	11.40	22.43
(d) Long-term loans and advances	440.74	515.48
<b>Sub Total - Non-current assets</b>	<b>705.20</b>	<b>785.80</b>
<b>(2) Current Assets</b>		
(a) Trade receivables	370.35	334.88
(b) Cash and cash equivalents	507.02	397.16
(c) Short term loans and advances	29.78	14.09
(d) Other current assets	11.40	18.73
<b>Sub Total - Current assets</b>	<b>918.55</b>	<b>764.85</b>
<b>TOTAL ASSETS</b>	<b>1,623.75</b>	<b>1,550.66</b>

By the order of the Board

Place : Mumbai  
 Date : November 2, 2015



( PALLAVI JHA )  
 Chairperson & Managing Director